

## AMENDMENTS TO THE CLAIMS

**1 to 10. (Canceled)**

**11. (Currently Amended)** An oil-resistant sheet material wherein at least one coating layer containing a hydrophobized starch and a crosslinking agent for crosslinking the hydrophobized starch and a fatty acid is formed on at least one side of a substrate in an amount of 0.5 to 20 g/m<sup>2</sup>, and wherein the fatty acid is added to the coating layer in a solid content of 1 to 50% by weight based on the total weight of the solid of the coating layer.

**12. (Currently Amended)** The oil-resistant sheet material according to claim 11, wherein the coating layer further contains ~~fatty acid and/or~~ polyvinyl alcohol.

**13. (Previously Presented)** The oil-resistant sheet material according to claim 11, wherein at least two coating layers comprising the coating layer as defined in claim 11 and a coating layer containing polyvinyl alcohol as a main component are formed on at least one side of the substrate.

**14. (Previously Presented)** The oil-resistant sheet material according to claim 11, wherein at least two coating layers comprising the coating layer as defined in claim 11 and a coating layer containing fatty acid as a main component are formed on at least one side of the substrate.

**15. (Previously Presented)** The oil-resistant sheet material according to claim 14, wherein the coating layer containing a hydrophobized starch is disposed nearer to the surface and the coating layer containing fatty acid is disposed farther from the substrate.

**16 (Previously Presented)** The oil-resistant sheet material according to claim 11, wherein the substrate contains a hydrophobized starch in a proportion of 1 to 15% by weight based on the total weight of the substrate.

**17. (Previously Presented)** An oil-resistant sheet material wherein a hydrophobized starch, a crosslinking agent and fatty acid are internally added to a substrate.

**18. (Previously Presented)** The oil-resistant sheet material according to claim 11, wherein the crosslinking agent is an epichlorohydrin-group containing crosslinking agent.

**19. (Currently Amended)** The oil-resistant sheet material according to ~~claim 12~~ claim 11, wherein the fatty acid is a fatty acid sizing agent.

**20. (Currently Amended)** The oil-resistant sheet material according to ~~claim 12~~ claim 11, wherein the fatty acid is modified by an epichlorohydrin-group containing chemical.

**21. (New)** The oil-resistant sheet material according to claim 11, wherein the fatty acid is added to the coating layer in a solid content of 3 to 15% by weight based on the total weight of the solid of the coating layer.